



**Auditing Committee**

**Purpose:** To audit the financial records of the Camp at year-end and report to the delegates of the affiliated churches the results of the audit

**Qualification:** Member of an affiliated church

**Term:** One year, can succeed himself or herself only once

**Authority:** Elected at the Annual Meeting

**Accountability:** Delegates from the affiliated churches

**Abilities:** Able to apply basic bookkeeping skills

**Responsibilities:**

- a) Audit the financial records of the Camp at year-end, performing procedures such as the following:
  - Ensure that the bank account has been reconciled and that the reconciliation contains no unusual items such as stale dated cheques.
  - Check that the income and expense register totals add correctly and agree to the financial summary at year-end.
  - Ensure that a sample of monies received has been recorded correctly in the income register and deposited in total by examining the deposit book and the bank statement.
  - Scan the expense register to verify that: expenses are categorized properly; recurring expenses such as hydro, telephone and payroll are recorded every month; and significant non-recurring expenses are supported by an invoice or approved by the Camp Board.
  - Any other auditing measures deemed appropriate.
- b) Report to the delegates of the affiliated churches the results of the audit at the Annual Camp Meeting or at any other time requested by the affiliated churches.